

EXHIBIT 26

Lauren Salerno

September 2, 2018

To Whom It May Concern:

My name is Lauren Salerno and I am writing this letter on behalf of Michael Cohen. My husband Al Salerno and I have known Michael for ten years. Our children attended, and graduated from, Columbia Grammar and Preparatory School (CGPS) together on the Upper West Side of Manhattan where they became, and have remained, close friends. Over these years Al and I have become close to both Michael and his wife Laura, and are proud to call them friends.

At CGPS Michael volunteered endless hours of his time to help create a wonderful learning environment for over 1300 children. I was the president of the Parent's Association for three years and have volunteered in the Admissions Office for ten years, which had allowed me the opportunity to see first-hand just how devoted Michael was to our school community. He attended countless meetings listening to concerns of parents, ideas for teacher enrichment, and thoughts on how to improve our school's learning and social environment. Michael not only took the time to listen, but also helped to initiate change, and implement the ideas of others. He attended his son's sporting events, hosted parent breakfasts in his home, volunteered to help with and co-chair school benefits, all in an effort to help build a sense of community for our parent and student body. Michael was always kind, caring, and selfless as he devoted countless hours to help make our children's school a nurturing and top-notch academic environment. My husband and I will be forever grateful to Michael for all of his time and efforts.

As our friend, Michael has proven time and time again to be extremely loyal and caring. When our daughter [REDACTED] Michael was one of the very first people to contact us, sit with us, offer his shoulder to lean on, and help us to locate the [REDACTED] When our daughter went on to exceed all doctor expectations and excel in sports, Michael showed his support by coming with us to her high school volleyball games to cheer her on. He is a man with a huge heart, not afraid to show his love for friends.

Michael is also an amazing father to his two beautiful, smart, and caring children, Samantha and Jake. When he speaks about his children there is an undeniable love that comes across, and you can't help but feel the pride he has for being their dad. Our daughter Kate considers Michael's son Jake to be one of her best friends. They have looked out for each other since the fourth grade. It breaks my heart to see what this situation has done to the children. Kate adores Jake and is devastated having to watch her friend have to endure so much.

My husband and I have never done business with Michael, and can only speak of him on a personal level. We can only hope to emphasize what a valued community member, parent and friend Michael is, and even while he is dealing with these current and very publicized issues, he continues to be the most dependable, supportive, and caring friend.

I hope with all my heart that you will consider the many points that I have mentioned and that through it all, you can see the loyal friend, loving father, and compassionate man that Michael Cohen truly is. Thank you for your consideration.

Sincerely,



Lauren Salerno